

**MEETING SUMMARY**  
**PROPERTY TAX ADMINISTRATION TASK FORCE**  
**APRIL 11, 2001 – 9:00 AM TO 3:00 PM**

**MOBILE HOME BREAK-OUT SESSION – 9:00 AM to 9:50 AM**

The mobile home breakout session was cancelled for lack of quorum of the members.

**FULL MEMBER SESSION – 10:00 AM to 1:30 PM**

**MEMBERS PRESENTS:** Rod Adams, Jimmy Alvarez, Keith Baker, Jerry Myers (for Bill Coleman), Morgan Gilreath, Bill Graham, Rene Lewis, Fred Meeker, Sharon Outland, Bob Rackleff, John Robinson, Ken Small, Bill Suber, Vicki Weber, Jim Zingale (Chair).

**MEMBERS ABSENT:** Bob Banting, Bill Herrle, Terry Lewis, Alita Marlo, Randy Miller, Matt Ryan, Mindy Toback-Seiden, Vicki Potts. Jerry Myers attended as a substitute for Bill Coleman.

Jim Zingale, Chair, opened the morning session at 10:00 AM, and announced that the mobile home breakout session was once again cancelled for failure of the group to make a quorum. This is the second meeting in a row that this focus group has not met to discuss mobile home related issues. The TPP and Assessment Appeals focus groups are scheduled to meet at 1:00 PM.

The chair reviewed the day's agenda and noted that the next task force session in June would be needed to prioritize the issues and concepts which might fit into the Department's tax administration package to be presented to the Governor and Cabinet in October 2001.

The chair also noted that the task force should start thinking about strategic initiatives for the next year and stated that members would again be polled to get a working list of ideas on the table for discussions during next year's cycle of meetings.

The meeting continued with the following presentation as noted on the meeting agenda:

- David Beggs provided an updated report on the status of the PTA Action Plan, a plan drawn up in response to the July 2000 Auditor General Report.
- Steve Keller provided an update on where the real property and market area guidelines are in the development process. He announced that the Department had contracted with two universities to assist in compiling a draft of the two sets of standards. Dr. Barry Disken with Florida State University is working on a detailed outline intended to evolve into market area guidelines. Mr. Joe Hunt, University of North Carolina, will be working on the real property guidelines. Mr. Keller stated that a copy of both gentlemen's curriculum vitae is available. Jim Zingale gave an overview of the Department's strategy in asking for outside assistance in developing these documents, and as such noted that the real property guidelines may not be far enough along in the development stage to be in place on January 1, 2001.

- Steve Keller provided an update on recent litigation, focusing on the newly released *Sebring* decision by the Supreme Court and the pending *Walmart* litigation on appeal in several districts. The *Howard vs Governor Bush* case was dismissed in February and the *Zachem vs DOR* case is basically on hold by the courts. Chairman Zingale announced that the Department will provide the membership with an update on recent litigation at each meeting.
- Next, Jim Zingale provided an explanation for the purpose of a PTA info-graphic contained in the members' packets. This document was included as part of the members' packet for the meeting and available to the general public in the back of the room. The chair noted that this document and the text description of the PTA roll approval process (referred to as the "Grey Document") will be updated appropriately after the Department completes the 2001 roll approval process. All of this information is part of an education campaign by the Department to inform Florida taxpayers of how tax rolls are developed and how their individual property tax bills are determined.
- Richard Baker, a management analyst with PTA, provided the group with some preliminary information about Property Tax Administration's Best Practices Survey. This survey was begun by the program over a year ago as part of a strategic planning initiative to improve the Department's administration of the property tax.
- David Beggs provided an update on legislative issues related to property tax and where in the current legislative process those issues now stand.
- Steve Keller provided an explanation of the proposed methodology to be used to determine where the 2001 tax rolls are in compliance with the requirement that all persons seeking homestead exemption for the year 2001 provide the property appraiser with the social security numbers.

The chair then opened the floor for any comments from the general public. Persons providing public comment at this meeting and the general nature of their comments are as follows:

- Ken Wilkerson, Lee County Property Appraiser: Mr. Wilkerson spoke to the history of the "Save Our Homes Amendment" and his involvement in getting this concept made a part of the Florida Constitution.
- Jordan Stuart, litigating attorney for several of the *Walmart* cases being tried in Florida: Ms. Stuart provided her law firm's recommendation in how to treat tangible personal property assessments considering the results of several of the *Walmart* cases. She also provided a legal opinion on the impact of the *Sebring* case.

No other persons requested an opportunity to make a presentation at this meeting. At this point, the chair put the day's session on hold so that members could eat lunch.

## **[LUNCH BREAK]**

### **FULL MEMBERSHIP ISSUES—1:00 PM TO 1:30 PM**

After lunch, a discussion ensued concerning the items identified as full membership issues. Each of the issues was covered with comments on whether the issues could be part of any recommendations for legislation. Those issues covered and the results of the discussion are contained on the attached chart. The following presentations were also provided during the full membership issues session.

- David Beggs provided highlights of the Department's analysis of the economic impact of the Save Our Homes amendment and the shift of the tax burden which may have been created by the Constitutional amendment.
- Morgan Gilreath gave a presentation on the logic behind his idea that non-ad valorem taxes also be subject to the same TRIM like noticing and public hearing process that is required in the ad valorem tax process.
- David Beggs highlighted the finding of a research project related to the economic impact of the Save Our Seniors additional homestead exemption

### **ASSESSMENT APPEALS FOCUS GROUP BREAK-OUT SESSION – 1:30 PM to 2:30 PM**

The group facilitator explained that the afternoon's goal was to continue to identify and clarify the specific problems with the assessment appeals process in Florida; identify root causes for the problems; look at desired outcomes; and identify additional research and data needed from staff for the group to make recommendations to the full membership.

The assessment appeals focus group identified eight issues, which they would like the full task force membership to consider as a recommendation for policy or legislative action by the Department.

### **TANGIBLE PERSONAL PROPERTY FOCUS GROUP BREAK-OUT SESSION – 1:30 PM to 2:30 PM**

The Facilitator explained that the afternoon's goal for this group was to continue efforts to identify and clarify the specific problems with the tangible personal property assessment process in Florida; identify root causes for the problems; look at desired outcomes; and identify the research and data needed from staff for the group to make recommendations to the full membership.

The TPP focus group identified three issues, which they would like the full task force membership to consider as a recommendation for policy or legislative action by the Department.

**RECONVENE FULL MEMBER SESSION – 2:30 PM TO 2:50 PM**

Members selected June 27, 2001 as the date most convenient for the next meeting. The chair announced that for the June meeting there may be a slight change in the agenda so that the membership would have an opportunity to identify specific issues which they may want the Department to consider as part of its legislative package for the 2002 legislative session.

Summary Compiled By:

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Kathy Henley

### **PROPERTY TAX ADMINISTRATION**

**1. REASONABLENESS OF DOR POLICY FOR 15% AS 1<sup>ST</sup> AND 8<sup>TH</sup>**

[Major policy issue. No action at meeting but will leave on list. Members will need to re-prioritize during next year's meeting cycle]

**2. IMPACT OF SAVE OUR HOMES ASSESSMENT LIMITATION ON NON-HOMESTEAD PROPERTIES**

[David Beggs presented a research paper on this issues at meeting/Ken Wilkerson provided written commentary]]

**3. ANALYSIS OF CONSTITUTION—STATUTORY TAX EXEMPTIONS**

[Presentation given by Steve Keller at last meeting]

**4. IMPACT OF NON-AD VALOREM SPECIAL TAXING DISTRICTS LEVIES – A STUDY**

[Presentation given by David Beggs at meeting]

**5. IMPACT OF EXEMPTIONS ON CITY/COUNTY/SCHOOL BOARD 10 MIL CAP**

[Presentation given by David Beggs at meeting]

**6. TRIM-LIKE PROCESS FOR NON-AD VALOREM ASSESSMENTS SPECIAL TAXING DISTRICTS**

[Presentation by Morgan Gilreath]

### **PROPERTY TAX COLLECTION**

**7. USE OF TAXABLE VALUE AS OPPOSED TO JUST VALUE FOR ROLL APPROVAL**

[Requires a constitutional amendment; not in the mix for discussion at April 2001 meeting, but could be in the mix for the long-haul.]

**8. ELIMINATE 5% MIN. INTEREST ON TAX CERTIFICATES AND USE AMOUNT OF INTEREST BID AT TAX CERT. SALE TO BE PAID ON CERTIFICATES, INCLUDING DEED APPLICATION PROCESS**

[Requires legislation, and there's nothing in the mix of current legislative or proposed legislative concepts at this time.]

**9. REQUIREMENT OF OPTION FOR "EDI" FOR EXEMPTION APPLICATIONS AND EFT FOR PROPERTY TAX PAYMENTS**

[Requires legislation, and there's nothing in the mix of current legislative or proposed legislative concepts at this time.]

**10. AMEND LAW TO PROVIDE FOR COLLECTION OF RECORDINGS FEES AS PART OF PRE-PAIDS IN TAX DEED APPLICATION PROCESS**

[Requires legislation, and currently in DOR package. Final note: legislation passed during the 2001 session to cure this issue.]

**AGRICULTURAL ASSESSMENTS**

**11. USE OF BLENDED APPROACH FOR VALUATION OF AG CLASSIFIED LAND IN PRODUCTION**

[Requires legislation, and there's nothing in the mix of current legislative or proposed legislative concepts at this time.]

**12. USE OF BRIGHT-LINE TEST SUCH AS REZONING FOR REMOVAL OF AG CLASSIFICATIONS FOR LANDS PURCHASED BY DEVELOPERS.**

[Requires legislation, and there's nothing in the mix of current legislative or proposed legislative concepts at this time.]